

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. – 3. canceled
4. (previously presented) A whistling punching bag comprising:
  - (a) a punching bag having a cover and filler material;
  - (b) a plurality of compressible pneumatic targets on said cover of said punching bag;
  - (c) a whistle operatively connected to each of the plurality of compressible pneumatic targets, and
  - (d) means for actuating said whistle when one or more of said plurality of compressible pneumatic targets is struck by a user.
5. (previously presented) A whistling punching bag comprising:
  - (a) a punching bag having a cover and a filler material,
  - (b) at least one compressible pneumatic target attached to said punching bag cover; and
  - (c) a whistle, and
  - (d) a pneumatic hose connecting said at least one compressible pneumatic target to said whistle.